

COUNTY OF KAUAI

Minutes of Meeting  
OPEN SESSION

Approved as circulated on 3/3/17

Board/Committee:		BOARD OF REVIEW		Meeting Date	January 13, 2017	
Location	Mo‘ikeha Building, Meeting Room 2 A/B			Start of Meeting: 1:00 p.m.		End of Meeting: 1:47 p.m.
Present	Chair Dorothy Bekeart, Vice-Chair Julie Caspillo. Members: Jose Diogo and Donald Kolenda Also: Deputy County Attorney Adam Roversi; Boards & Commissions Staff: Support Clerk Lani Agoot; Deputy Director of Finance Sally Motta; Tax Manager Steven Hunt					
Excused						
Absent						
SUBJECT	DISCUSSION				ACTION	
Call To Order					Chair Bekeart called the meeting to order at 1:00 p.m. with 3 members present which constitutes a quorum.	
Approval of Minutes	a. <u>Open Session Minutes of December 9, 2016</u> b. <u>Executive Session Minutes of December 9, 2016</u>				Ms. Caspillo moved to approve the Open Session minutes of 12/9/16 as circulated. Mr. Kolenda seconded the motion. Motion carried 4:0.	
Executive Session					Mr. Diogo moved to go into executive session for the purpose of approving the executive session minutes of 12/9/16. Mr. Kolenda seconded the motion. Motion carried 4:0.	
Return to Open Session	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>				Mr. Diogo moved to ratify the decision made in Executive Session and make it public. Ms. Caspillo seconded the motion. Motion carried 4:0.	
Establish Format for	a. <u>Reprints from the County of Kauai’s webpage on <i>Understanding your Real Property Taxes</i> and information for Taxpayers concerning <i>Property Assessments Appeals to the Board of Review</i>.</u>					

SUBJECT	DISCUSSION	ACTION
<b>Hearing of Appeals</b>	<p>b. <u>Orientation from the County Attorney on the duties and responsibilities of quasi-judicial boards and the format for presentation of appeals.</u></p> <p>c. <u>Overview of assessment policies and update from the Real Property Tax Manager on changes to laws.</u></p> <p>Chair Bekeart stated the Board usually decides on whether to continue their existing policy of having deliberations and decision making in executive session as opposed to open session.</p> <p>Deputy County Attorney Adam Roversi informed the Board that they are exempt from the Sunshine Law for purposes of its adjudication as a quasi-judicial board and it is their discretion to go into executive session or not. He explained that unlike other boards and commissions that often go into executive session for purposes of getting legal advice from their attorney and so forth, those sorts of minutes would categorically be approved in executive session because they entail legal advice and so forth they can't be shared with the public without breaking that attorney/client privilege. But for this sort of quasi-judicial discretionary executive session activity it is up to the Board whether to go into executive session to approve the minutes. Mr. Roversi said he is filling in for Deputy County Attorney Mark Bradbury who is the Board's permanent counsel. He said Mr. Bradbury prepared a review on how the hearing process works and how the Sunshine Law operates however because the Board has been performing correctly and adequately for the past year he would forego the review and make himself available to answer questions.</p> <p><i>Ms. Caspillo moved to establish a policy for the year 2017 that the Board goes into Executive Session for the purpose of approving Executive Session minutes and for discussion and approval or denial of appeals that come before the Board. Mr. Kolenda seconded the motion. Motion carried 4:0.</i></p> <p>Tax Manager Steve Hunt gave an oral presentation (on file) that covered the following topics:</p> <ul style="list-style-type: none"><li>• Grounds for An Appeal</li><li>• Recent Ordinance Changes</li><li>• Assessment Methods</li><li>• Appeal Applications</li><li>• Tax Classifications</li><li>• Ordinance 977 Issues</li></ul>	

SUBJECT	DISCUSSION	ACTION
<b>Stipulation / Withdrawn</b>	1. <u>15-0000011 S. Roche Walter McBryde Trust</u> <u>2-3-005-024-0000</u>  <i>Mr. Diogo moved to approve the County's stipulation of \$4,848,600. Mr. Kolenda seconded the motion. Motion carried 4:0.</i>	
	2. <u>16-0000008 S. Roche Walter McBryde Trust</u> <u>2-3-005-024-0000</u>  <i>Mr. Diogo moved to approve the County's stipulation of \$4,850,100. Ms. Caspillo seconded the motion. Motion carried 4:0.</i>	
<b>Announcements</b>	Next Meeting: March 10, 2017, Friday -1:00 p.m.	
<b>Adjournment</b>		Mr. Diogo moved to adjourn the meeting at 1:47 p.m. Ms. Caspillo seconded the motion. Motion carried 4:0.

Submitted by: \_\_\_\_\_  
Lani Agoot, Staff Support Clerk

Reviewed and Approved by: \_\_\_\_\_  
Dorothy R. Bekeart, Chair

( ) Approved as circulated.

( ) Approved with amendments. See minutes of \_\_\_\_\_ meeting.